

AMENDMENTS TO THE CLAIMS

1. (Original) A heat-peelable pressure-sensitive adhesive sheet comprising a substrate; and a heat-expandable pressure-sensitive adhesive layer arranged on or above at least one side of the substrate, the heat-expandable pressure-sensitive adhesive layer containing a foaming agent and having a shear modulus (23°C) in an unfoamed state of 7×10^6 Pa or more, wherein the adhesive sheet further comprises a pressure-sensitive adhesive layer being arranged on or above the heat-expandable pressure-sensitive adhesive layer and having a shear modulus (23°C) of less than 7×10^6 Pa.

2. (Original) The heat-peelable pressure-sensitive adhesive sheet according to claim 1, wherein the heat-expandable pressure-sensitive adhesive layer comprises a pressure-sensitive adhesive having a shear modulus (23°C) after being cured or dried of 7×10^6 Pa or more, and wherein the pressure-sensitive adhesive layer arranged on or above the heat-expandable pressure-sensitive adhesive layer comprises a pressure-sensitive adhesive having a shear modulus (23°C) after being cured or dried of less than 7×10^6 Pa.

3. (Original) The heat-peelable pressure-sensitive adhesive sheet according to one of claims 1 and 2, wherein the pressure-sensitive adhesive layer arranged on or above the heat-expandable pressure-sensitive adhesive layer has a thickness of 0.01 to 10 μm .

4. (Currently amended) The heat-peelable pressure-sensitive adhesive sheet according to ~~any one of claims 1 to 3~~ claim 1, further comprising an organic rubber-like elastic layer arranged between the substrate and the heat-expandable pressure-sensitive adhesive layer.

5. (Currently amended) The heat-peelable pressure-sensitive adhesive sheet according to ~~any one of claims 1 to 4~~ claim 1, wherein the heat-expandable pressure-sensitive adhesive layer has a shear modulus (95°C) in an unfoamed state of less than 7×10^6 Pa.

6. (Currently amended) The heat-peelable pressure-sensitive adhesive sheet according to ~~any one of claims 1 to 5~~ claim 1, wherein the foaming agent in the heat-expandable pressure-sensitive adhesive layer has a foam initiating temperature higher than 80°C.

7. (Currently amended) A method of processing an adherend, comprising the steps of applying the heat-peelable pressure-sensitive adhesive sheet according to ~~any one of claims 1 to 6~~ claim 1 to the adherend, and subjecting the adherend to processing.

8. (Original) The method of processing an adherend according to claim 7, wherein the adherend is an article to be an electronic component.

9. (Original) The method of processing an adherend according to claim 7, wherein the adherend is an article to be a semiconductor component.

10. (Original) An electronic component produced using the method of processing an adherend according to claim 8.

11. (Original) A semiconductor component produced using the method of processing an adherend according to claim 9.